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SEP 2 9 2006

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VIA FACSIMILE - 22 PAGES (Including This Cover)

MAIL STOP: <u>AMENDMENT</u> Commissioner for Patents

P.O. BOX 1450, Alexandria, Virginia 22313-1450

Examiner: W. Klimowicz

Group Art Unit: 2627 Confirmation No. 6302

TRANSMITTED TO USPTO MAIN FACSIMILE NO. 571-273-8300

RE: Kawato, et al. - U.S. Appln No. 10/644,022

Att'y Docket No. 1021.43049X00

SUBMISSION OF: AMENDMENT

SIR:

Applicant hereby submits the attached AMENDMENT for entry in the above-noted application.

CERTIFICATE OF TRANSMISSION:

I hereby certify that the attached **AMENDMENT** is being FORMALLY TRANSMITTED via the USPTO Main Facsimile No. 571-273-8300 on September 29, 2006.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Yoshiaki KAWATO, et al.

Serial No.:

10/644,022

Filed:

August 20, 2003

For:

Thin Film Perpendicular Magnetic Recording Head, Their

Fabrication Process And Magnetic Disk Drive Using It

Art Unit:

2627

Examiner:

William J. KLIMOWICZ

Confirmation No.:

6302

AMENDMENT

Mail Stop: Amendment Commissioner For Patents P.O. Box 1450 Alexandria, VA 22313-1450

September 29, 2006

Sir:

In response to the Office Action dated June 30, 2006, please amend the above-Identified application as listed below and as set forth on the following pages:

Amendments to the Specification begin on page 2;

Amendments to the Claims begin on page 4;

Remarks are included beginning on page 11;

Authorization begins on page 20; and

Substitute Abstract attached hereto.